

In the Abstract: **Kindly amend the Abstract as follows. No new matter has been introduced.**

ABSTRACT OF THE DISCLOSURE

B²
A dual gate semiconductor device, such as a flash memory semiconductor device, whose plurality of dual gate sidewall spacer structure is formed by a first and second anti-reflection fabrication process. The sidewall spacers of the dual transistor gate structures in the core memory region are left coated with the second anti-reflective coating material, after being used for gate patterning, to act as sidewall spacers for use in subsequent ion implant and salicidation fabrication steps. The second anti-reflective coating material is selected from a material group such as silicon oxynitride (SiON), silicon nitride (Si₃N₄), and silicon germanium (SiGe), or other anti-reflective coating material having optical properties and that are compatible with the subsequent implant and salicidation steps.

In the Drawings: **Kindly accept the herewith submitted substitute formal drawing Sheet 6/6 (Fig. 6.0) showing the corrected leader line position for the spacer 18. No new matter has been introduced.**